IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

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CIVIL REVISION No. 555 of 2003

ACTO, F/S., SRIGANGANAGAR
V/S
M/S DEV TRADING CO.

Mr. NM LODHA & Mr. ANIL BHANSALI, for the Revenue.

Mr. DINESH MEHTA, Mr. MANOJ BHANDARI, Mr. SANJEEV JOHARI, Mr. VIKAS BALIA, Mr. ANJAY KOTHARI, Mr. ARUN BHANSALI, Mr. RAVI BHANSALI, Mr. USMAN GHANI, Mr. SACHIN ACHARYA, Mr. KS YADAV, Mr. BK VYAS, Mr. PANKAJ BOHRA, Mr. JL PUROHIT, Mr. LR MEHTA, Mr. KK BISSA, Mr. VINAY SRIVASTAVA, Mr. ANIL BACHHAWAT, Mr. RAJESH SHAH, Mr. SUMIT MEHTA, Mr.RAMAN DEEP SINGH, for the respondent

Date of Order : 5.9.2007

HON'BLE SHRI N P GUPTA,J.

ORDER

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Heard learned counsel for the parties.

All this bunch of cases involve a common question of law about liability of penalty under Section 78(5) or corresponding provision of the old Act of 1954.

The bunch includes revisions filed by the Revenue, and by the assessee also. By the Revenue, where penalty has not been imposed, or set aside; and by the assessee, where the penalty is maintained.

The questions of law involved in these matters are covered by the judgments of Hon’ble the Supreme Court in M/s. Guljag Industries Vs. Commercial Taxes Officer

reported in 2007(9) SCALE-564, and other set of cases by judgment of Hon'ble the Supreme Court in State of Rajasthan Vs. D.P. Metals reported in (2001) 124 STC-611, while some are the cases where the controversy is about goods being exempted/not notified with the result that the requirement of goods being accompanied by form 18A, or 18C was not attracted, while the goods were accompanied with other documents as required by Section 78(2)(a), still penalty has been imposed on account of the goods being not accompanied with form 18A/18C. In my view, looking to the nature of the controversy being covered by either of the two judgments, and remaining matters, I think it appropriate to divide all these cases into three categories as Schedule-A, Schedule-B, and Schedule-C.

Schedule-A comprises of the cases, where the question involved was, that the goods were not accompanied with the form 18A or 18C, or the form was blank in some particulars, and/or entire blank, or the like, with or without other deficiencies of papers required under Sec.78 (2)(a). These matters in Schedule-A are covered by the judgment of Hon'ble the Supreme Court in M/s.Guljag Industries' case, and accordingly as per the directions of Hon'ble the Supreme Court, these matters are sent back to the concerned Dy. Commissioner (Appeals) to decide them on the guidelines, and lines, laid down by Hon'ble the Supreme Court, in Guljag Industries' case.

Cases in Schedule-B are the cases which involve the other questions, like the case being not accompanied with the documents required by Section 78(2)(a), and/or the document being not genuine, or fabricated, or the documents having not been produced before the Officer In Charge of the Check Post, despite notice under Section 78(5), or the cases, wherein documents have been produced after checking before the Officer-in-charge of the Check Post. According to the judgment in Guljag Industries's case, this question is covered by the judgment of Hon'ble the Supreme Court, in D.P. Metals' case. Accordingly in view of the directions given by Hon'ble the Supreme Court in Guljag Industries' case, such matters shall be decided in the light of the law laid down in D.P. Metals' case. Therefore, these cases are sent back to the concerned Dy. Commissioner (Appeals) to decide them in accordance with law laid down in D.P. Metals' case, read with Guljag Industries' case.

The cases in Schedule-C are cases, where, according to the assessee, the goods were exempted/not notified, with the result, that the requirement of goods being accompanied by form 18A, or 18C was not attracted, and in those cases the goods were accompanied by other documents, as required by Section 78(2)(a), still on account of the goods being not accompanied with form 18A/18C, the penalty has been imposed, or is claimed. In my

view, these cases are also required, and are sent back to the concerned Dy. Commissioner (Appeals) to examine afresh dispassionately, and objectively, after hearing the assessee, and if the Dy. Commissioner (Appeals) is satisfied, that the goods were exempted/not notified, and the requirement of goods being accompanied with form 18A, or 18C was not there, and other documents as required by Section 78 (2)(a) were there, penalty will not be imposed, otherwise he will decide the matter on the guidelines and lines laid down by Hon'ble the Supreme Court in D.P. Metals' case, read with Guljag Industries' case.

In view of the ratio propounded in the judgments above, all these revisions are required to be allowed, and are accordingly allowed. The impugned orders of the learned Tax Board, and that of the Dy. Commissioner (Appeals) are set aside, and the matters are sent back to the concerned Dy. Commissioner (Appeals) to decide the matters afresh in accordance with the above legal position, and expeditiously.

( N P GUPTA ),J.

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**SCHEDULE : - A**

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| 1 | C.R. 555/2003 | ACTO, F/S., SRIGANGANAGAR Vs.M/S DEV TRADING CO. |
| 2 | C.R. 1189/2003 | ACTO, F/S., SRIGANGANAGAR Vs.M/S AGARWAL TRADING CO. |
| 3 | C.R. 3/2004 | A.C.T.O., ANTI EVASION I, SRI GANGAN Vs.M/S SHARDA TRADING COMPANY |
| 4 | C.R. 5/2004 | A.C.T.O, ANTI EVASION I, SRI GANGANA Vs.M/S CHOUDHARY COTSPIN PVT. LTD. |
| 5 | C.R. 11/2004 | ACTO, A/E-I, ABU ROAD Vs.M/S GOODLASS NAROLAC PAINTS LTD. |
| 6 | C.R. 25/2004 | ASSISTANT COMMERCIAL TAXES OFFICER Vs.M/S KARNA INDUSTRIES |
| 7 | C.R. 130/2004 | ACTO, WARD-III,CT., PRATAPGARH Vs.M/S SANJAY MACHINERY STORE |
| 8 | C.R. 155/2004 | A.C.T.O., W-I, CIR.-D, JODHPUR Vs.M/S ARYAN VIDHYUT YANTRALAYA |
| 9 | C.R. 175/2004 | A.C.T.O., F/S., BANSWARA Vs.M/S GUJRAT COOPERATIVE MILLS |
| 10 | C.R. 186/2004 | C.T.O.,A/E., UDAIPUR Vs.M/S ARUN TRADING CO. |
| 11 | C.R. 215/2004 | ACTO, SRIGANGANAGAR Vs.M/S BHUPENDRA TRADING CO. |
| 12 | C.R. 218/2004 | ACTO, F/S-II, JODHPUR Vs.M/S ASHAPURA OIL MILLS |
| 13 | C.R. 280/2004 | A.C.T.O.,A/E.,DUNGAARPUR Vs.M/S PARLE PRODUCTS LTD. |
| 14 | C.R. 281/2004 | A.C.T.O.,A/E,ABU ROAD Vs.M/S PARLE BISCUITS LTD. |
| 15 | C.R. 287/2004 | A C T O JODHPUR Vs.M/S VARUN BEVERAGE LIMITED |
| 16 | C.R. 295/2004 | A.C.T.O.,F/S., RANIWARA Vs.M/S RAJESH KUMAR,RAMESH KR.,ASHOK KU |
| 17 | C.R. 325/2004 | A.C.T.O., FLYING SQUAD, UDAIPUR Vs.M/S PATEL PAPER BOX INDUSTRIES |
| 18 | C.R. 353/2004 | A.C.T.O.,F/S.SIROHI Vs.M/S SUPARSHWA INDUSTRIES |
| 19 | C.R. 371/2004 | A.C.TO.,W-II,UDAIPUR Vs.M/S TELCO CONST. EQUIPMENT CO LTD. |
| 20 | C.R. 375/2004 | ACTO, F/S-II, JODHPUR Vs.M/S DE-NOSIL CROP PROTECTION LTD. |
| 21 | C.R. 447/2004 | A.C.TO.,W-III,CIR.-A,JODHPUR Vs.M/S BAJRANG FABRICS |
| 22 | C.R. 448/2004 | A.C.T.O.,A/E.,ABU ROAD Vs.M/S PANJAB OILS |
| 23 | C.R. 450/2004 | A.C.T.O.,A/E-II,ABU ROAD Vs.M/S R.B.ENTERPRISES |
| 24 | C.R. 451/2004 | ASST.COMMISSIONER,A/E.ABU ROAD Vs.M/S RAM LAL JODH RAJ |
| 25 | C.R. 456/2004 | C.T.O. ANTI EVASION, DUNGARPUR Vs.M/S HINDUSTAN COCA COLA BEVERAGES P. |
| 26 | C.R. 475/2004 | M/S BALAJI INDUSTRIES Vs.C.T.O., CIR.-B, BHARATPUR |
| 27 | C.R. 12/2005 | A.C.T.O., F/S., BANSWARA Vs.M/S PERFECT THREAD MILLS LTD. |
| 28 | C.R. 16/2005 | ASST. COMMISSIONER, A/E.,DUNGARPUR Vs.M/S PRABHAT YARN TRADERS |
| 29 | C.R. 19/2005 | A.C.T.O., F.S., BANSWARA Vs.M/S RAJ SPINNING & WEAVING MILLS LTD |
| 30 | C.R. 27/2005 | C.TO.,A/E.,DUNGARPUR Vs.M/S NATIONAL ENGG.IND. LTD. |
| 31 | C.R. 32/2005 | A.C.T.O., SPL.CIRCLE, SRIGANGANAGAR Vs.M/S PUNJAB PAINTS & BUILDERS |
| 32 | C.R. 53/2005 | A.C.T.O. UDAIPUR Vs.M/S EMAC INTERNATIONAL |
| 33 | C.R. 112/2005 | ASSITT. COMMERCIAL TAXATION OFFICER Vs.M/S PIPE INDUSTRIES |
| 34 | C.R. 118/2005 | CTO, ANTI EVASION,HANUMANGARH Vs.M/S RAKESH KUMAR PAWAN KUMAR |
| 35 | C.R. 123/2005 | M/S J.K.INDUSTRIES LTD. Vs.A.C.T.O., F/S., BANSWARA |
| 36 | C.R. 127/2005 | ACTO, A/E-I, ABU ROAD Vs.M/S RAM SINGH GARG & CO |
| 37 | C.R. 128/2005 | ACTO, F/S., BANSWARA Vs.M/S NOVERTIS INDIA LTD. |

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| 38 | C.R. 132/2005 | ACTO, F/S., SIROHI Vs.M/S CHOUDHARY COTTON & GENERAL MILLS |
| 39 | C.R. 140/2005 | A.C.T.O.,A/E.-II,JODHPUR Vs.M/S EVEREST TRADERS & ENG. P LTD. |
| 40 | C.R. 143/2005 | A.C.T.O.,F/S.,RANIWARA Vs.M/S SHRI RAM TRADING CO. |
| 41 | C.R. 144/2005 | A.C.T.O.,F/S.,RANIWARA Vs.M/S SHAKTI HARDWARE |
| 42 | C.R. 148/2005 | COMMERCIAL TAXES OFFICER A/E Vs.M/S. AUDI MOTORS PVT.LTD. |
| 43 | C.R. 152/2005 | ASST. COMMISSIONER,A/E.,DUNGARPUR Vs.M/S SHREE PRAMADA ENTERPRISES |
| 44 | C.R. 157/2005 | A.C.T.O.,F/S.SIROHI Vs.M/S SUMITRA ENTERPRISES |
| 45 | C.R. 159/2005 | A.C.T.O.,F/S., BANSWARA Vs.M/S VIJAY INDUSTRIES |
| 46 | C.R. 169/2005 | ASSITT. COMMERCIAL TAXATION OFFICER Vs.M/S HINDUSTAN COCACOLA BOTTLINGS |
| 47 | C.R. 174/2005 | ACTO, WARD-II, CIR.-B, SRIGANGANAGAR Vs.M/S BHUPENDRA TRADING CO. |
| 48 | C.R. 178/2005 | A.C.T.O.,F/S., BANSWARA Vs.M/S RANKA ORGANICS PVT LTD. |
| 49 | C.R. 179/2005 | A.C.T.O.,F/S., BHADRA Vs.M/S BALAJI TRANSPORT CORPORATION |
| 50 | C.R. 190/2005 | C T O UDAIPUR Vs.M/S UNIQUE AUTOMOBILES UDAIPUR |
| 51 | C.R. 191/2005 | ASST.COMMISSIONER,A/E.,DUNGARPUR Vs.M/S J.K.SYNTHETICS LTD. |
| 52 | C.R. 197/2005 | A.C.T.O.,A/E.,DUNGARPUR Vs.M/S H.L.TRAING CO. |
| 53 | C.R. 203/2005 | ACTO, A/E-I, JODHPUR Vs.M/S SUNDERLAL NATHMAL |
| 54 | C.R. 206/2005 | A.C.T.O., A/E-I, C.T., ABU ROAD Vs.M/S SHARDA TRADING CO. |
| 55 | C.R. 215/2005 | ACTO, BHINMAL Vs.M/S MAINI EXPORTS |
| 56 | C.R. 216/2005 | ACTO, WARD-II, CIR.-B, SRIGANGANAGAR Vs.M/S PRAVINKUMAR RAJKUMAR |
| 57 | C.R. 225/2005 | A.C.T.O.,A/E.,ABU ROAD Vs.M/S BINANI CEMENT LTD. |
| 58 | C.R. 228/2005 | A.C.T.O., W-I, JALORE Vs.M/S RAJENDRA TOOLS |
| 59 | C.R. 230/2005 | A.C.T.O.,W-II,UDAIPUR Vs.M/S APOLO TYRES LTD. |
| 60 | C.R. 231/2005 | A.C.T.O.,A/E.,W-I,JODHPUR Vs.M/S KHATRI MACHINERY STORES |
| 61 | C.R. 233/2005 | C.T.O.,A/E.,DUNGARPUR Vs.M/S LAXMI MINERALS IND.LTD. |
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| 63 | C.R. 235/2005 | ASST.COMMISSIONER,A/E., DUNGARPUR Vs.M/S J.K.INDUSTRIES LTD. |
| 64 | C.R. 238/2005 | ASST.COMMISSIONER,A/E., DUNGARPUR Vs.M/S GODREJ-GE APPLIANCES |
| 65 | C.R. 239/2005 | A.C.T.O., F/S-II,JODHPUR Vs.M/S RUDRAKSH DISTRIBUTORS |
| 66 | C.R. 255/2005 | A.C.T.O.,F/S.,SIROHI Vs.M/S VIKAS WSP LTD. |
| 67 | C.R. 259/2005 | ASST. COMMISSIONER, A/E., DUNGARPUR Vs.M/S HINDUSTAN COCA COLA BEVERAGES P. |
| 68 | C.R. 260/2005 | A.C.T.O.,A/E.,DUNGARPUR Vs.M/S ADVANCE OIL INDUSTRIES |
| 69 | C.R. 262/2005 | A.C.T.O.,F/S.-I,JODHPUR Vs.M/S MOHNOT IND. |
| 70 | C.R. 263/2005 | A.C.T.O.,F/S-I, JODHPUR Vs.M/S BHANSALI IND. CORPORATION |
| 71 | C.R. 267/2005 | ASSITT.COMMERCIAL TAXATION OFFICER Vs.M/S KANDHARI RUBBER LIMITED |
| 72 | C.R. 268/2005 | ACTO, FLYING SQUAD, RANIWARA Vs.MS.SETHI IRON &STEEL STORE,ABU ROAD |
| 73 | C.R. 272/2005 | A.C.T.O.,A/E.,JODHPUR Vs.M/S MAHAVEER CHAND JAIN & CO. |
| 74 | C.R. 275/2005 | A.C.T.O.,BHINMAL Vs.M/S AKSHAY ENTERPRISES P LTD. |
| 75 | C.R. 277/2005 | A.C.T.O.,F/S.,JODHPUR Vs.M/S J.H.ENTERPRISES LTD. |

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| 76 | C.R. | 278/2005 | A.C.T.O.F/S.-II,JODHPUR Vs.M/S VISHWAKARMA SHILP |
| 77 | C.R. | 279/2005 | A.C.T.O.,A/E-I, ABU ROAD Vs.M/S JAI HIND TRADERS |
| 78 | C.R. | 280/2005 | A.C.T.O.,A/E-II,ABU RAOD Vs.M/S SETIA AGENCIES |
| 79 | C.R. | 295/2005 | ASSTT. COMMERCIAL TAXES OFFICER Vs.M/S. RAMESH RUNGATA & BROS. |
| 80 | C.R. | 299/2005 | CTO, A/E., HANUMANGARH Vs.M/S MARUTI AUTO & ALLIED INDUSTRIES |
| 81 | C.R. | 305/2005 | A.C.T.O.,A/E-II, ABU ROAD Vs.M/S VISHNU TRADING CO. |
| 82 | C.R. | 308/2005 | C.T.O.,A/E., DUNGARPUR Vs.M/S ARVIND TRADING CO. |
| 83 | C.R. | 315/2005 | A.C.T.O.,A/E.,W-III,JODHPUR Vs.M/S KHATRI MACHINERY STORES |
| 84 | C.R. | 426/2005 | A.C.T.O.A/E-II,ABU ROAD Vs.M/S FINOLEX CABLES LTD. |
| 85 | C.R. | 350/2005 | ASST..COMM..TAXES OFFICER,CHECK POST Vs.M/S.RAJA GLASS, UDAIPUR |
| 86 | C.R. | 352/2005 | ASST.COMM.TAXES OFFICER,CHECK POST Vs.M/S.ARHAM SPINNING MILLS BHIWADI |
| 87 | C.R. | 355/2005 | ASST.COMMISSIONER,AE.,DUNGARPUR Vs.M/S RADHA MOHAN TEXTILES P LTD. |
| 88 | C.R. | 358/2005 | ASST.COMMISSIONER,A/E.,DUNGARPUR Vs.M/S MADHUSUDAN IND. LTD. |
| 89 | C.R. | 362/2005 | ACTO, W-III, PALI Vs.M/S S.P.GLASS CENTRE |
| 90 | C.R. | 378/2005 | ACTO, A/E-II, ABU ROAD Vs.M/S MORNING GLORY |
| 91 | C.R. | 409/2005 | A.C.T.O. A/E DUNGARPUR Vs.M/S SAKSHI SYNTHETHICS P LTD. |
| 92 | C.R. | 411/2005 | A.C.T.O.,W-II,CIR-A,JODHPUR Vs.M/S NIDHI DYECHEM ,PALI |
| 93 | C.R. | 413/2005 | ASST.COMMISSIONER,A/E., DUNGARPUR Vs.M/S HEG LTD. |
| 94 | C.R. | 414/2005 | ACTO,A/E-II, CT.,PALI Vs.M/S SUPARSHVA INDUSTRIES |
| 95 | C.R. | 418/2005 | A C T O CHECK POST RATANPUR Vs.M/S RAI ENTERPRIZES JAIPUR |
| 96 | C.R. | 419/2005 | C.T.O.,A/E.,DUNGARPUR Vs.M/S COLGATE PALMOLIVE (INDIA) LTD. |
| 97 | C.R. | 420/2005 | C.T.O.,A/E.,DUNGARPUR Vs.M/S COLGATE PALMOLIVE (INDIA) LTD. |
| 98 | C.R. | 428/2005 | A.C.T.O,F.S.,RANIWADA Vs.M/S NEELGIRI TRADERS |
| 99 | C.R. | 430/2005 | A.C.T.O. Vs.M/ S DAULAT MOTOR CO. P LTD. |
| 100 | C.R. | 433/2005 | A C T O JODHPUR Vs.M/S UTTAMCHAND JAIN & COMPANY |
| 101 | C.R. | 435/2005 | A.C.T.O.A/E.,JHUNJHUNU Vs.M/S J.K.IND. |
| 102 | C.R. | 442/2005 | A.C.T.O.,FLYING SQUAD-I, JODHPUR Vs.M/S ARVIND TRADERS |
| 103 | C.R. | 443/2005 | ASST.COMMISSIONER,C.T.,NIMBAHEDA Vs.M/S RAJ.IRON SCRAP TRADERS |
| 104 | C.R. | 450/2005 | A.C.T.O.,A/E.,JODHPUR Vs.M/S KALER ENTERPRISES |
| 105 | C.R. | 458/2005 | A.C.T.O.,A/E.,SRIGANGANAGAR Vs.M/S JODHPUR BEARING P LTD. |
| 106 | C.R. | 463/2005 | C.T.O.,A/E.,DUNGARAPUR Vs.M/S KOHINOOR BOTTLING |
| 107 | C.R. | 471/2005 | A.C.TO.,A/E.,W-III,JODHPUR Vs.M/S SIDARTH TIMBER UDHYOG |
| 108 | C.R. | 473/2005 | M/S OSCAR STEELS PVT. LTD. Vs.ASSITT. COMMERCIAL TAXES OFFICER |
| 109 | C.R. | 474/2005 | ACTO, ANTI EVASION, DUNGARPUR Vs.M/S ASIAN PAINTS (INDIA)LTD. |
| 110 | C.R. | 475/2005 | ACTO, HANUMANGARH Vs.M/S GHASI RAM DWARKA PRASAD |
| 111 | C.R. | 476/2005 | A.C.TO.,F/S.SIROHI Vs.M/S AGARWAL MARBLE HOUSE |
| 112 | C.R. | 477/2005 | A.C.T.O.,F/S., BANSWARA Vs.M/S ELECTROLUX KELVINATOR LTD. |
| 113 | C.R. | 485/2005 | ACTO, F/S., SIROHI Vs.M/S BIECCO LAWRIE LTD. |

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| 114 | C.R. | 488/2005 | ACTO., A/E-I, JODHPUR Vs.M/S VIJAY TRADERS |
| 115 | C.R. | 492/2005 | A.C.T.O. A/E-I, SRIGANGANAGAR Vs.M/S MODERN STEEL FURNITURE |
| 116 | C.R. | 494/2005 | ASST.COMMISSIONER,A/E.,DUNGARPUR Vs.M/S HINDUSTAN LEVER LTD. |
| 117 | C.R. | 499/2005 | ASST.COMMISSIONER,A/E., DUNGARPUR Vs.M/S NATIONAL ENGG. IND. LTD. |
| 118 | C.R. | 501/2005 | ACTO, F/S., BHADRA Vs.M/S SHRIRAM GWAR GUM & DAL MILL |
| 119 | C.R. | 505/2005 | ACTO, W-III, CIR.-B, JODHPUR Vs.M/S ANIL TRADING CO. |
| 120 | C.R. | 506/2005 | ACTO, A/E-III, JODHPUR Vs.M/S RAFLOYS (P)LTD. |
| 121 | C.R. | 507/2005 | ACTO, W-II, CIR.-A, C.T., UDAIPUR Vs.M/S LARSEN & TOURBO LTD. |
| 122 | C.R. | 508/2005 | C.T.O., A/E., HANUMANGARH Vs.M/S HASTIMAL GAUTAM CHAND JAIN |
| 123 | C.R. | 509/2005 | A.C.T.O., A/E., WARD-II, HANUMANGARH Vs.M/S GHANSHYAM DASS SATYA NARAYAN |
| 124 | C.R. | 524/2005 | ACTO, A/E-III, JODHPUR Vs.M/S NANDKISHORE GHANSHYAM DASS |
| 125 | C.R. | 525/2005 | ACTO,A/E-III, JODHPUR Vs.M/S HIND STORES |
| 126 | C.R. | 527/2005 | ACTO, A/E-III, JODHPUR Vs.M/S VIJAYCOOL APPLIANCES |
| 127 | C.R. | 530/2005 | ACTO, WARD-III, RATANGARH Vs.M/S SURAJMAL RAWATMAL |
| 128 | C.R. | 535/2005 | A.C.T.O.,F/S, UDAIPUR Vs.M/S MALVIYA AGRICO |
| 129 | C.R. | 540/2005 | A.C.T.O.,W-II,GANGANAGAR Vs.M/S RALLIS INDIA LTD. |
| 130 | C.R. | 544/2005 | A.C.T.O.,W-I, NIMBAHERA Vs.M/S L & T CASE EQUIPMENT LTD. |
| 131 | C.R. | 558/2005 | ACTO, ANTI EVASION-I, JODHPUR Vs.M/S VIJAY COOL APPLIANCES |
| 132 | C.R. | 559/2005 | C.T.O.,A/E., DUNGARPUR Vs.M/S KALUJI MOHD.ALI BANDOOKWALA |
| 133 | C.R. | 562/2005 | A.C.T.O.,ANTI EVASION-II, PALI Vs.M/S MODI AGENCIES |
| 134 | C.R. | 569/2005 | ASST.COMMISSIONER,A/E.,DUNGARPUR Vs.M/S LLOYD INSULATION ( INDIA)LTD. |
| 135 | C.R. | 572/2005 | CTO, ANTI-EVASION, HANUMANGARH Vs.M/S BANSAL EENT UDHYOG |
| 136 | C.R. | 574/2005 | ACTO, ANTI EVASION-I, JODHPUR Vs.M/S RAJENDRA KUMAR ASHOK KUMAR |
| 137 | C.R. | 585/2005 | C.T.O.,A/E-II, ABU ROAD Vs.M/S VINAYAK AGENCIES |
| 138 | C.R. | 586/2005 | A.C.T.O.,F/S.,RANIWARA Vs.M/S MAHAVEER GUM & CHEM. INDUSTRIES |
| 139 | C.R. | 587/2005 | ASST.COMMISSIONER,A/E.,DUNGARPUR Vs.M/S VARUN BEVERAGES LTD. |
| 140 | C.R. | 592/2005 | A.C.T.O.,F/S.,RANIWADA Vs.MAHESH TIMBER MART |
| 141 | C.R. | 593/2005 | CTO., A/E., BIKANER Vs.M/S RAJASTHAN SWEETS & DUGDH JANYA U |
| 142 | C.R. | 598/2005 | ACTO, A/E-II, JODHPUR Vs.M/S VARUN BEVERAGES LTD. |
| 143 | C.R. | 599/2005 | C.T.O.,A/E.,DUNGARPUR Vs.M/S RAJ. POLYSTER LTD. |
| 144 | C.R. | 611/2005 | ACTO, WARD-II, CIR.-B, BHILWARA Vs.M/S SHRI MANMOHAN |
| 145 | C.R. | 614/2005 | ACTO, A/E., DUNGAARPUR Vs.M/SUNIVERSAL CYLINDERS LTD. |
| 146 | C.R. | 628/2005 | A.C.T.O.,F/S,NIMBHAHERA Vs.M/S HINDUSTAN AUTOMOBILES |
| 147 | C.R. | 631/2005 | A.C.T.O.,F/S.,RANIWARA Vs.M/S SHREE RAM TRADING CO. |
| 148 | C.R. | 7/2006 | A.C.T.O.W-III, A/E., JODHPUR Vs.M/S KUMBHAT TRADING CO. |
| 149 | C.R. | 8/2006 | ASST.COMM.TAXES OFFICER,CHECK POST Vs.M/S.HARI KISHAN TEJMALS |
| 150 | C.R. | 14/2006 | A.C.T.O.,F/S., NIMBAHERA Vs.M/S LALIT KUMAR LOKESH KUMAR JAIN |
| 151 | C.R. | 25/2006 | A.C.T.O.,F/S.,RANIWADA Vs.M/S VRAJ TRACTOR IND. |

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| 152 | C.R. | 40/2006 | A.C.T.O.,A/E.,W-I, JODHPUR Vs.M/S SURYA MARKETING |
| 153 | C.R. | 45/2006 | A.C.T.O.,W-I, A/E. JODHPUR Vs.M/S SRIRAM TRADERS |
| 154 | C.R. | 47/2006 | ASST.COMMISSIONER,A/E., DUNGARPUR Vs.M/S ADITYA CEMENT |
| 155 | C.R. | 51/2006 | A.C.T.O., F/S.,SIROHI Vs.M/S BHAGWATI MEDICO |
| 156 | C.R. | 52/2006 | A.C.T.O.,F/S.,BANSWARA CIRCLE. Vs.M/S ABDUL HAKIM & SONS |
| 157 | C.R. | 61/2006 | A.C.TO.,F/S., BANSWARA CIRCLE Vs.M/S ABDUL HAKIM & SONS |
| 158 | C.R. | 69/2006 | ASSISTANT COMMERCIAL TAXES OFFICER U Vs.M/S VILAS UDYOG |
| 159 | C.R. | 71/2006 | C T O DUNGARPUR Vs.M/S NITIN SPINNERS HANUMANGARH |
| 160 | C.R. | 74/2006 | A C T O ABU ROAD Vs.M/S SANKHLA UDYOG |
| 161 | C.R. | 77/2006 | A.C.T.O.,F/S-II,JODHPUR Vs.M/S HINDUSTAN AUTO TRADERS |
| 162 | C.R. | 79/2006 | A.C.T.O. A/E-I, ABU ROAD Vs.M/S GULJAG IND. |
| 163 | C.R. | 83/2006 | ACTO, A/E-I, SRIGANGANAGAR Vs.M/S GULAB FURNITURES |
| 164 | C.R. | 84/2006 | A C T O JODHPUR Vs.M/S MARUDHAR TRADING COMPANY |
| 165 | C.R. | 91/2006 | A.C.TO.,F/S-II,JODHPUR Vs.M/S NAKORA PLASTICS |
| 166 | C.R. | 94/2006 | A.C.T.O. F/S., BANSWARA Vs.M/S M/S VIKAS WOOD WORKS |
| 167 | C.R. | 100/2006 | A.C.T.O..,F/S-I,JODHPUR Vs.M/S DELHI TRADERS |
| 168 | C.R. | 103/2006 | A.C.TO.,F/S-II,JODHPUR Vs.M/S KHATRI MAC.STORES |
| 169 | C.R. | 105/2006 | A.C.T.O.,A/E.-II, SRIGANGNAGAR Vs.M/S MAHENDRA & MAHENDRA LTD. |
| 170 | C.R. | 106/2006 | A.C.TO.,F/S.,SIROHI Vs.M/S MAHARAJA UMMED MILLS P LTD. |
| 171 | C.R. | 108/2006 | A C T O JODHPUR Vs.M/S BURROUGHS WELCOME ( INDIA ) LTD |
| 172 | C.R. | 110/2006 | A.C.T.O.,W-I,CIR-B, UDAIPUR Vs.M/S CHHABRA TIMBER & PLYWOOD |
| 173 | C.R. | 112/2006 | A.C.T.O.,W-III,PALI Vs.M/S RAMDAS GHANSHYAM DAS |
| 174 | C.R. | 113/2006 | A.C.T.O. F/S. SIROHI Vs.M/S BIRLA CHEMICALS |
| 175 | C.R. | 114/2006 | A.C.T.O.,A/E-II, HANUMANGARH Vs.M/S PLY HOME |
| 176 | C.R. | 118/2006 | A.C.T.O.,W-III, PRATAPGARH Vs.M/S CHANDRA SINGH & SONS |
| 177 | C.R. | 119/2006 | A.C.T.O., F/S-II, JODHPUR Vs.M/S SHAH ABU LAL KHUMAJI |
| 178 | C.R. | 120/2006 | A.C.T.O., F/S., JODHPUR Vs.M/S BALCHAND KANHAIYALAL |
| 179 | C.R. | 121/2006 | A.C.TO.,F/S.,JODHPUR Vs.M/S ARYAN PIPE TRADERS |
| 180 | C.R. | 122/2006 | A.C.T.O. F/S-II,JODHPUR Vs.M/S T.N.GOVT.COOP. MILK PRODUCER FED |
| 181 | C.R. | 125/2006 | ASSISTANT COMMERCCIAL TAXES NIMBAHER Vs.M/S RAM SUKH MATHURA LAL |
| 182 | C.R. | 126/2006 | A.C.T.O., A/E., HANUMANGARH Vs.M/S HARCHANDRAI KEDAR NATH |
| 183 | C.R. | 127/2006 | A.C.T.O.,F/S, BHADRA Vs.M/S SACHDEVA TRADING CO. |
| 184 | C.R. | 128/2006 | A.C.T.O.,A/E. DUNGARPUR Vs.M/S MORDERN WOLLENS LTD. |
| 185 | C.R. | 129/2006 | A C T O NIMBAHERA Vs.M/S NAVJEEVAN TRADERS BANSWARA |
| 186 | C.R. | 130/2006 | C T O NIMBAHERA Vs.M/S SHAH DAL CHAND BACHHRAJ UDAIPUR |
| 187 | C.R. | 131/2006 | A.C.T.O.,F/S., C.T.D. RANIWADA Vs.M/S HASTIMAL ASHOK KUMAR |
| 188 | C.R. | 132/2006 | A.C.T.O.W-II,A/E.,UDAIPUR Vs.M/S VIJAY PIPE CENTRE |
| 189 | C.R. | 133/2006 | A.C.T.O.,A/E-II JODHPUR Vs.M/S K.D.MAHESHWARI & CO. |

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| 190 | C.R. | 134/2006 | A.C.T.O., F/S.,BHADRA Vs.M/S HOECHEST SHERING AGREYO LTD. |
| 191 | C.R. | 137/2006 | ASST.COMMISSIONER,C.T.,A/E.,ABU ROAD Vs.M/S CHANDRESH CABLES LTD. |
| 192 | C.R. | 142/2006 | A C T O DUNGARPUR Vs.M/S GEEPEE CEVLSPROTEINS AND INVESTM |
| 193 | C.R. | 146/2006 | A C T O UDAIPUR Vs.M/S KAMAL ENTERPRISES LTD |
| 194 | C.R. | 147/2006 | A.C.T.O. F/S-I, JODHPUR Vs.M/S DELHI TRADERS |
| 195 | C.R. | 148/2006 | A C T O SIROHI Vs.M/S GULJAG INDUSTRIES LTD JODHPUR |
| 196 | C.R. | 149/2006 | A.C.TO.,A/E-I,ABU ROAD Vs.M/S PRADEEP KUMAR PRAMOD KUMAR |
| 197 | C.R. | 152/2006 | A C T O BANSWARA Vs.M/S MAHAVEER CORPORATION SIMALWARA |
| 198 | C.R. | 153/2006 | A.C.T.O.,F/S.,SRIGANGANAGAR Vs.M/S BIRBAL DAS MANOJ KUMAAR |
| 199 | C.R. | 156/2006 | A.C.T.O.,W-II, CIR-C,JODHPUR Vs.M/S SANGEETA TRADERS |
| 200 | C.R. | 161/2006 | C.T.O.ANTI EVASION,PALI Vs.M/S FIELD MARSHAL AGENCIES |
| 201 | C.R. | 163/2006 | A C T O SIROHI Vs.M/S DEEPAK ENGINEERING CO |
| 202 | C.R. | 164/2006 | ASSISTANT COMMERCIAL TAXES OFFICER J Vs.M/S KABRA AGENCIES |
| 203 | C.R. | 166/2006 | A.C.TO.,F/S.,RANIWARA Vs.M/S RAMRATAN RAM DHAN |
| 204 | C.R. | 167/2006 | A.C.T.O.,F/S,NIMBAHERA Vs.M/S CHARBHUJA COTTON CO. |
| 205 | C.R. | 168/2006 | ASSTT. COMMERCIAL TAXES OFFICER Vs.M/S. JAY AMBE TRADING COMPANY |
| 206 | C.R. | 170/2006 | A C T O NIMBAHEDA Vs.M/S KIRIT TRADING COMPANY |
| 207 | C.R. | 176/2006 | A.C.T.O.,A/E., DUNGARPUR Vs.M/S L & T KOMATSU LTD. |
| 208 | C.R. | 179/2006 | A.C.T.O. W-I CIR-A, JODHPUR Vs.M/S BHANDARI ENTERPRISES |
| 209 | C.R. | 180/2006 | A.C.T.O. Vs.M/S MAHALAXMI TIMBER MART |
| 210 | C.R. | 191/2006 | ACTO.,A/E-I, JODHPUR Vs.M/S SURYA MARKETING |
| 211 | C.R. | 195/2006 | A.C.TO.,A/E.,DUNGARPUR Vs.M/S ABHIK SECURITIES PLTD. |
| 212 | C.R. | 197/2006 | A.C.T.O.,F/S., SRIGANGANAGAR Vs.M/S INDIAN OIL CORPORATION LTD. |
| 213 | C.R. | 203/2006 | ACTO, F/S.-I, JODHPUR Vs.M/S BHATEJA BROTHERS |
| 214 | C.R. | 208/2006 | A C T O JODHPUR Vs.M/S ANNKOOT FOOD PRODUCCTS |
| 215 | C.R. | 213/2006 | A C T O JODHPUR Vs.M/S MOOLCHAND RAM PAL |
| 216 | C.R. | 222/2006 | A.C.TO.,F/S-II,JODHPUR Vs.M/S GULJAG IND. |
| 217 | C.R. | 223/2006 | ASSISTANT COMMERCIAL TAXES OFFICER J Vs.M/S MALANI LUBRICANTS JODHPUR |
| 218 | C.R. | 226/2006 | ACTO FLYING SAQUAD IV JAIPUR Vs.M/S JALANI ENTERPRISES JODHPUR |
| 219 | C.R. | 228/2006 | ACTO CHECK POST SHAHJAHANPUR ALWAR Vs.M/S SUNCITY ART EXPORTERS JODHPUR |
| 220 | C.R. | 229/2006 | A.C.T.O., BANSWARA Vs.M/S J K IND. LTD. |
| 221 | C.R. | 230/2006 | A C T O BHINMAL Vs.M/S JEEVA TRACTOR PARTS |
| 222 | C.R. | 233/2006 | ACTO, F/S., BHADRA Vs.M/S RAMDUTT SAHGAL & SONS |
| 223 | C.R. | 234/2006 | ACTO,W-II, CIR.-B, SRIGANGANAGAR Vs.M/S SHIV TRADERS |
| 224 | C.R. | 235/2006 | ACTO, W-I, CIR.-B, SRIGANGANAGAR Vs.M/S BHUCHO TRADING CO. |
| 225 | C.R. | 236/2006 | A.C.T.O.,ANTI EVASION-I, PALI Vs.M/S HARIHAR MANTUNG CHEMICAL |
| 226 | C.R. | 237/2006 | ACTO,CHECKPOST, PRATAPGARH Vs.M/S ANITA SALES CORPORATION |
| 227 | C.R. | 241/2006 | A.C.T.O.,F/S., RAJGARH Vs.M/S SURAJ PRAKASH JAIN P LTD. |

228 C.R. 242/2006 C.T.O.,A/E.,DUNGARPUR Vs.M/S TOLARAM SATYADEO
229 C.R. 244/2006 C.T.O. A/E. DUNGARPUR Vs.M/S SANGAM SPINNERS
230 C.R. 246/2006 C T O DUNGARPUR Vs.M/S ASSOCIATED CEMENT COMPANY & ANR
231 C.R. 247/2006 ASSISTANT COMMERCIAL TAXES OFFICER D Vs.M/S GOVIND RUBBER LTD
232 C.R. 248/2006 C T O NIMBAHERA Vs.M/S VIDEOCON INTERNATIONAL
233 C.R. 249/2006 C T O BIKANER Vs.M/S CHITLANGYA TEA SYNDICATE
234 C.R. 250/2006 A.C.T.O., F/S.SIROHI Vs.M/S SHIV AGRICO IMPLEMENTS
235 C.R. 251/2006 A.C.T.O.,W-II,CIR-C,JODHPUR Vs.M/S HINDUSTAN AUTO TRADERS
236 C.R. 253/2006 A.C.T.O.,F/S.,BHADRA Vs.M/S SHRI HARISH KUMAR NARESH KKUMAR
237 C.R. 257/2006 A.C.T.O.,W-II,A/E.,JODHPUR Vs.M/S RAMBUX BHIKAM CHAND PARIHAR
238 C.R. 258/2006 A C T O JODHPUR Vs.M/S PREMSUKH BHERUDAN NAGOUR
239 C.R. 260/2006 A.C.T.O.,A/E., C.T.D. BHILWARA Vs.M/S MAHALAXMI PASHU AHAR UDHYOG
240 C.R. 264/2006 A C T O JODHPUR Vs.M/S PAREKH BROTHERS JODHPUR
241 C.R. 270/2006 A.C.T.O.,W-I,BANSWARA Vs.M/S GANESH TIMBER
242 C.R. 272/2006 ASST.COMMISSIONER,A/E.,ABUROAD Vs.M/S NATIONAL ENG.INDUSTRIES
243 C.R. 275/2006 A.C.T.O.,W-II,A/E. BIKANER Vs.M/S JAI AMBE AUTOMOBILES
244 C.R. 290/2006 A.C.T.O., A/E-I, JODHPUR Vs.M/S INDIA THERMIT CORPORATION LTD.
245 C.R. 292/2006 A.C.T.O.FLYING SQUAD-I JODHPUR Vs.M/S INDIA MOTOR PARTS ACCESSORIES LT
246 C.R. 304/2006 A.C.T.O. A/E II JODHPUR Vs.M/S INDIAN RAYON & INDUSTRIES LTD.
247 C.R. 305/2006 A.C.T.O.A/E III JODHPUR Vs.M/S INDIAN RAYON & INDUSTRIES LTD.
248 C.R. 306/2006 A.C.T.O. A/E II JODHPUR Vs.M/S SARDAR ENGINEERING WORKS LTD.
249 C.R. 311/2006 C.T.O.A/E DUNGARPUR Vs.M/S POPULAR ART PALACE LTD.
250 C.R. 319/2006 A.C.T.O.F/S II JODHPUR Vs.M/S VIKAS TRADERS
251 C.R. 320/2006 A.C.T.O.A/E ABU-ROAD Vs.M/S E.I.D.PARRY (INDIA) LTD.
252 C.R. 321/2006 A.C.T.O.F/S II JODHPUR Vs.M/S DEEP CHAND JAWARI LAL
253 C.R. 327/2006 A.C.T.O.,F/SI,JODHPUR Vs.M/S BALDEVRAM BHANWARLAL
254 C.R. 331/2006 A C T O BHADRA Vs.M/S CENTURY TRANSPORT OF INDIA
255 C.R. 333/2006 A C T O JALORE Vs.M/S LARSEN & TOUBRO LTD
256 C.R. 334/2006 A C T O JODHPUR Vs.M/S DHIRENDRA GEHLOT
257 C.R. 335/2006 A C T O BANSWARA Vs.M/S SPRAYTECH ENGINEERING COMPANY
258 C.R. 338/2006 A.C.T.O.,F/SI,JODHPUR Vs.M/S BHANDARI ENTERPRISES
259 C.R. 339/2006 A.C.T.O.,F/S PALI Vs.M/S RANJAN FABRICS
260 C.R. 340/2006 A.C.T.O.,F/S I,JODHPUR Vs.M/S SUPER STEEL CENTRE
261 C.R. 342/2006 A.C.T.O.,F/S. UDAIPUR Vs.M/S CASTROL INDIA LTD.
262 C.R. 343/2006 A.C.T.O.,A/E II, JODHPUR Vs.M/S ASHOKA MOTORS
263 C.R. 344/2006 A.C.T.O.,A/E II,JODHPUR Vs.M/S DIAMOND SALES
264 C.R. 346/2006 A.C.T.O.,F/SS I,JODHPUR Vs.M/S OM PACKERS
265 C.R. 352/2006 M/S K B MEHTA CONSTRUCTION COMPANY Vs.C T O SIROHI

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| 266 | C.R. | 393/2006 | ASSTT.COMMISSIONER Vs.M/S J.K.INDUSTRIES LTD. |
| 267 | C.R. | 395/2006 | C.T.O.,A/E., UDAIPUR Vs.M/S ALMONARD LTD. |
| 268 | C.R. | 396/2006 | C.T.O.,A/E.,BIKANER Vs.M/S GAURAV PESTICIDES |
| 269 | C.R. | 408/2006 | A.C.T.O.,A/EII,JODHPUR Vs.M/S INDIA MOTOR PARTS & ASSESSORIES |
| 270 | C.R. | 415/2006 | A.C.T.O. F/S., UDAIPUR Vs.M/S KHUSHI RAM AGENCIES P LTD. |
| 271 | C.R. | 416/2006 | A C T O JODHPUR Vs.M/S CHHOTMAL ATMA RAM JODHPUR |
| 272 | C.R. | 424/2006 | A.C.T.O., F/S.,SIROHI Vs.M/S MAHARAJA UMMED MILLS P LTD. |
| 273 | C.R. | 425/2006 | A.C.T.O., F/S.,H.Q.SRIGANGANAGAR Vs.M/S RAM SWAROOP DAS GINNING FACTORY |
| 274 | C.R. | 431/2006 | A.C.T.O.F/S SIROHI Vs.M/S DHIRENDRA GAHLOT |
| 275 | C.R. | 434/2006 | A.C.T.O.F/S SIROHI Vs.M/S AJAY INDUSTRIES |
| 276 | C.R. | 437/2006 | A.C.T.O.,F/S,RANIWARA Vs.M/S JAI HANUMAN TRADERS |
| 277 | C.R. | 446/2006 | A C T O BARMER Vs.M/S GULJAG INDUSTRIES LTD |
| 278 | C.R. | 461/2006 | A.C.T.O.,A/E-II,CHITTORGARH Vs.M/S SANCHETI TRADING CO. |
| 279 | C.R. | 468/2006 | A.C.T.O.,F/S,SIROHI Vs.M/S LAXMI CEMENT |
| 280 | C.R. | 470/2006 | ASST.COMM.,A/E AT PRESENT C.T.O.,CHI Vs.M/S T.T.K. HEALTH CARE LTD. |
| 281 | C.R. | 483/2006 | A.C.T.O.,A/E.,W-I, C.T.D.,ABU ROAD Vs.M/S DAULAL KANHAIYALAL |
| 282 | C.R. | 494/2006 | ACTO,A/E-II, SRIGANGANAGAR Vs.M/S GANPATI AGENCIES |
| 283 | C.R. | 495/2006 | A.C.T.O.WARD CIRCLE A JODHPUR Vs.M/S INDIA MOTORS PARTS & ACCESS.LTD. |
| 284 | C.R. | 515/2006 | M/S JYOTI PETROLEUM INDUSTRIES Vs.C T O JALORE |
| 285 | C.R. | 520/2006 | A.C.T.O.,F/S., BANSWARA Vs.M/S PARASMAL PRAKASH CH. JAIN |
| 286 | C.R. | 535/2006 | A.C.T.O.,W-III, SRIGANGANAGAR Vs.M/S NEW DHAWAN BARTAN BHANDAR |
| 287 | C.R. | 539/2006 | A.C.T.O.F/S-I-JODHPUR Vs.MS/ SHIVAM STEELS |
| 288 | C.R. | 27/2007 | A.C.T.O.A/E-II JODHPUR Vs.M/S SUNCITY SYNTHETICS LTD. |
| 289 | C.R. | 28/2007 | A.C.T.O.A/E-II JODHPUR Vs.M/S SUNCITY SYNTHETICS LTD. |
| 290 | C.R. | 43/2007 | A.C.T.O. Vs.M/S TRIVANI VANASPATI PRODUCTS |
| 291 | C.R. | 55/2007 | A.C.T.O., A/E., W-I, PALI Vs.M/S PAWAN KUMAR & CO. |
| 292 | C.R. | 71/2007 | M/S HOTEL GEEETCO P LTD. Vs.ASST.COMMISSIONER,A/E.,ABU ROAD |
| 293 | C.R. | 75/2007 | C.T.O.,F/S -I JODHPUR Vs.M/S ASHAPURA TIMBER HOUSE |
| 294 | C.R. | 76/2007 | A.C.T.O. A/E-II PALI Vs.M/S VIKRAM CEMENT |
| 295 | C.R. | 85/2007 | M/S HANSA PALACE ART FURNITURES Vs.A.C.T.O.,W-III,CIR.-A,UDAIPUR |
| 296 | C.R. | 89/2007 | A.C.T.O. Vs.M/S UDASI STAMPING PVT.LTD. |

**SCHEDULE : - B**

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| 1 | C.R. | 6/2004 | ACTO.,A/E-II, JHUNJHUNU Vs.M/S ANJANI KUMAR RAM BABU |
| 2 | C.R. | 137/2004 | M/S NEELAM UDHYOG Vs.ASSISTANT COMMERCIAL TAXES OFFICER |
| 3 | C.R. | 191/2004 | A.C.T.O.,W-II,CIR.-C, JODHPUR Vs.M/S SHRI GARG OIL MILLS |
| 4 | C.R. | 269/2004 | C.T.O.,A/E.,BIKANER Vs.M/S OSAV AGRO INDUSTRIES |
| 5 | C.R. | 288/2004 | A.C.T.O.,W-I,JHUNJHUNU Vs.SHRI JAGMAL |

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| 6 | C.R. 385/2004 | A.C.T.O., FLYING SQUAD-II Vs.M/S TOOLS & HARDWARE STORE |
| 7 | C.R. 483/2004 | C.T.O.A/E., DUNGARPUR Vs.M/S T.I.L. LTD. |
| 8 | C.R. 102/2005 | A.C.T.O.,W-II,PRATAPGARH Vs.M/S GILL SINDHU CARGO MOVERS P LTD. |
| 9 | C.R. 105/2005 | A.C.T.O.,F/S-II,JODHPUR Vs.M/S KALIKA MARBLES & GRANITES LTD. |
| 10 | C.R. 119/2005 | A.C.T.O.,F/S-I,JODHPUR Vs.M/S KESHRI MAL & BROTHERS |
| 11 | C.R. 125/2005 | M/S RAJHANS ELECTRICALS Vs.A.C.T.O.,F/S., AJMER |
| 12 | C.R. 130/2005 | ACTO., A/E-II, BIKANER Vs.M/S PRAVEEN KUMAR & CO. |
| 13 | C.R. 147/2005 | A.C.T.O.F/S.,JODHPUR Vs.M/S PAWAN TRADERS |
| 14 | C.R. 154/2005 | A.C.T.O.F.S-I, JODHPUR Vs.M/S PAWAN TRADERS |
| 15 | C.R. 213/2005 | ACTO, F/S., SIROHI Vs.M/S MOOHANLAL TARACHAND |
| 16 | C.R. 243/2005 | ACTO WARD II CIRCLE B BIKANER Vs.M/S CHINTAMAN DAS HANSRAJ |
| 17 | C.R. 253/2005 | A.C.T.O., A/E., BHILWARA Vs.M/S ADANI WILMAR LTD. |
| 18 | C.R. 332/2005 | M/S SHREE SHYAM TRADING CO Vs.A C T O JODHPUR |
| 19 | C.R. 359/2005 | A.C.T.O.,W-III,CIR.-B,JODHPUR Vs.M/S RAMESH CHAND CHITTARMAL JAIN |
| 20 | C.R. 363/2005 | CTO(O.S.D.),ZONE HQ, JODHPUR Vs.M/S SHYAM INDUSTRIES |
| 21 | C.R. 381/2005 | ACTO,W-I, CIR.-A, UDAIPUR Vs.M/S MUKESH KUMAR TATEDD |
| 22 | C.R. 429/2005 | M/ SHANKAR UDHYOG Vs.A.C.T.O.,A/E.,JODHPUR |
| 23 | C.R. 529/2005 | M/S COT SEEDS CORPORATION Vs.ASSISTANT COMMERCIAL TAXES OFFICER |
| 24 | C.R. 533/2005 | A.C.T.O.,W-III,CIR.-B,JODHPUR Vs.M/S RAMESH CHANDRA CHITTAR MAL JAIN |
| 25 | C.R. 575/2005 | CTO, ANTI EVASION, BIKANER Vs.M/S PHILS HEAVY ENGINERING (P)LTD. |
| 26 | C.R. 582/2005 | A.C.T.O.,F/S-I, JODHPUR Vs.M/S ANIL KUMAR DEEPAK KUMAR |
| 27 | C.R. 13/2006 | ASSISTANT COMMERCIAL TAXES UDAIPUR Vs.M/S ANDA RAM |
| 28 | C.R. 34/2006 | CTO, PALI Vs.M/S KUNJ BIHARI LAL MUNDRA |
| 29 | C.R. 49/2006 | A.C.T.O., F/S-II,JODHPUR Vs.M/S PUKHRAJ ASHOK KUMAR |
| 30 | C.R. 76/2006 | ACTO, WARD II, ANTI EVASION JODHPUR Vs.M/S JANATA AGRICULTURE TRADERS |
| 31 | C.R. 123/2006 | A.C.T.O. A/E.-III,JODHPUR Vs.M/S MAHESHWARI AUTO ENTERPRISES |
| 32 | C.R. 135/2006 | A.C.T.O.,W-II,SRIVIJAYNAGAR Vs.M/S BHARAT PIPE CO. |
| 33 | C.R. 140/2006 | C.T.O.,A/E.,DUNGARPUR Vs.M/S TAIYABI EMPORIUM |
| 34 | C.R. 157/2006 | ACTO, ANTI-EVASION-I, PALI Vs.M/S A.V.G.ENTERPRISES |
| 35 | C.R. 165/2006 | A C T O DUNGARPUR Vs.M/S GLOBE TRANSPORT CORPORATION JAIP |
| 36 | C.R. 173/2006 | C T O ANTI EVASION ABU ROAD Vs.M/S EANA PROTEINS PVT LTD |
| 37 | C.R. 245/2006 | ACTO,W-II, CIR.-C, JODHPUR Vs.M/S MALANI ELECTRICALS |
| 38 | C.R. 430/2006 | A.C.T.O. FLYING SQUAD BANSWARA Vs.M/S MALOO BROS. |
| 39 | C.R. 452/2006 | CTO ANTI EVASION, BIKANER Vs.M/S PHILS HEAVY ENGG. P.LTD MUMBAI |
| 40 | C.R. 462/2006 | C.T.O.,A/E,PALI Vs.M/S KAMAL KUMAR HEERA CHAND GUNDECHA |
| 41 | C.R. 13/2007 | A.C.T.O. Vs.M/S HEERA INDUSTRIES |
| 42 | C.R. 23/2007 | A.C.T.O. Vs.M/S RUNWAL FINANCE LTD. |
| 43 | C.R. 70/2007 | PRATAPA RAM Vs.C T O JALORE |

**SCHEDULE : - C**

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|---|---|---|
| 1 | C.R. 913/2003 | M/S COT SEEDS CORPORATION Vs.ASSISTANT COMMERCIAL TAXES OFFICER |
| 2 | C.R. 48/2006 | A.C.T.O.,W-I.CIR-C.JODHPUR Vs.M/S UNION STEEL & WIRE IND. |
| 3 | C.R. 184/2006 | A.C.T.O.,A/E.,DUNGARPUR Vs.M/S VIJAY SHANTI ED.TRUST |